



STATE BOARD OF EQUALIZATION

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State Controller

DEAN R. KINNEE  
Executive Director

December 21, 2018

TO: ALL PRIVATE RAILROAD CAR TAX ASSESSEES

The State Board of Equalization has established the following 2019 Calendar for the Assessment and Collection of Private Railroad Car Tax:

2019

- February 1 State-Assessed Properties Division staff sends *Annual Report of Private Railroad Cars* (BOE-519-PC) to private railroad car assessees. Staff informs assessees that when completed, a summary of staff's working papers will be available upon request. Staff will be available to discuss these values.
- February 26 Board will hear private railroad car assessees' presentations on factors and procedures affecting FY 2019-20 taxable values of private railroad cars. In lieu of oral presentations, assessees may submit written presentations to the Chief of Board Proceedings by February 26.
- April 30 Last day to file *Annual Report of Private Railroad Cars*. Failure to file timely will result in a penalty unless an extension is granted. Extensions are granted only where reasonable cause is established.
- Month of June Staff is available to discuss taxable values and supporting data with private railroad car assessees.
- July 31 Last day for Executive Director to adopt Private Railroad Car tax rate. (The Board delegated this to BOE's Executive Director on October 29, 2013.)
- On or Before August 1
  1. Board adopts Private Railroad Car Assessment Roll.
  2. Staff mails Notices of Assessment and Taxes Levied Thereon, and copies of working papers.
- September 20 Last day to file a petition for reassessment and/or abatement of penalty. When reasonable cause is established, the Board may extend the filing deadline to October 5.
- On or Before October 15 Staff mails Tax Bills.

December 10      Last day to pay private railroad car tax without incurring a penalty and interest.  
On or Before      Board hears petitions for reassessment and petitions for abatement of penalty.  
January 31,      January 31, 2020, is the final date for Board decisions on 2019 petitions and  
2020      postponements of Board hearings are granted for only the most compelling  
                 reasons.

Sincerely,

/s/ Dean R. Kinnee

Dean R. Kinnee  
Executive Director

DRK:jrs